



STATE BOARD OF EQUALIZATION

Excise Taxes Newsletter

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ALL TAX AND FEE PROGRAMS

1. Pay by EFT? Be sure to file your returns on time

Our Electronic Funds Transfer payment option makes paying taxes and fees quick and easy. But please remember to file your tax or fee return by the due date, too. If your return is late, you will owe a late filing penalty even if you made your EFT payment on time.

If you're not sure when your return is due, check the top of the return for the printed due date or call our excise taxes staff at 800-400-7115 (listen for *Other Tax and Fee Programs* and *Excise Taxes* prompts).

And don't forget: You're responsible for filing and paying on time even if you don't receive your return before the due date.

2. Share your ideas and concerns at October public hearings

Have suggestions for improving our services? Want us to look more closely at a tax or fee issue?

Come share your ideas and concerns with the elected Members of the Board of Equalization at the annual Taxpayers' Bill of Rights hearings.

You do not need to schedule a time to speak, but it would help us to prepare if you contact us beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit a written explanation in advance and then present an oral summary at the hearing.

Sacramento

Wednesday, October 15, 2003, 1:30 p.m.
Capitol Square Building
450 N Street, 1st Floor Board Room

Culver City

Wednesday, October 29, 2003, 1:30 p.m.
Board of Equalization District Office
5901 Green Valley Circle, Suite 207

To notify us of a topic you wish to discuss or to send written material in advance, please contact the

Taxpayers' Rights Advocate, MIC:70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070
Call toll-free: 888-324-2798
Fax: 916-323-3319

3. Toll-Free Tax Evasion Hotline available

Tax evasion hurts honest business owners who are placed at a competitive disadvantage by those who commit tax fraud.

If you're aware of tax evasion in any form, please call our Tax Evasion Hotline. Representatives are available to take calls from 8:00 a.m. to 5:00 p.m., Monday through Friday (Pacific time), except State holidays.

The Tax Evasion Hotline number is 888-334-3300.

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ALCOHOLIC BEVERAGE TAX

4. Winegrowers and distilled spirits distributors: Be sure to complete both sides of your return

We frequently receive incomplete tax returns from winegrowers and distilled spirits distributors who forget to fill in the schedule on the back of their return.

The next time you fill out your monthly or quarterly *Winegrower Tax Return* (form BOE-501-WG) or *Distilled Spirits Tax Return* (form BOE-501-DS), be sure to turn over the form and complete the schedule on the back.

5. Regulation changes go into effect

Changes were effective March 6, 2003:

Revised regulations

- 2500 Records
- 2538 Beer and Wine Importers
- 2552 Spoiled Beer and Wine

New regulation

- 2570 Relief from Liability

Copies of alcoholic beverage tax regulations are available on our website in PDF format. See www.boe.ca.gov/sptaxprog/sptaxregs.htm. For more information please call our excise taxes staff at 800-400-7115.

CIGARETTE AND TOBACCO PRODUCTS TAX

6. Tobacco products tax rate to decrease on July 1

The tobacco products tax applies to the distribution of cigars, chewing tobacco, pipe tobacco, snuff, and other noncigarette tobacco products. On July 1, 2003, the tobacco products tax rate will decrease to 46.76 percent of the wholesale price. The new rate was set by the Members of the Board of Equalization at their meeting on May 28.

Distributors must apply the new rate starting July 1. It will stay in effect through June 30, 2004.

If you have any questions regarding the tobacco products tax rate change, please contact our excise taxes staff at 800-400-7115 (listen for *Other Tax and Fee Programs* and *Excise Taxes* prompts).

7. Online list can help cigarette retailers avoid selling illegal products

Buying and selling cigarettes that do not bear a proper California cigarette stamp can be costly. Not only is it illegal for cigarette retailers to sell or possess unstamped or improperly stamped cigarettes, those products are subject to seizure.

Your best defense against dealing in products subject to seizure is to purchase only from a licensed cigarette wholesaler or distributor. You should also obtain and keep receipts for all cigarette purchases.

To help you verify that a cigarette wholesaler or distributor is properly licensed, we provide a regularly updated list of licensed wholesalers and distributors on our website, at www.boe.ca.gov/pdf/cigdistrib-wholsr.pdf.

If you have any questions or concerns about a product you are purchasing, please call our Information Center at 800-400-7115. You may also write the Excise Taxes and Fees Division, MIC:56; State Board of Equalization; P.O. Box 942879; Sacramento, CA 94279-0056.

FOR MORE INFORMATION

Information Center

800-400-7115

Telephone devices for the deaf

800-735-2929 (TDD)

800-735-2922 (voice)

Representatives are available to help you from 8:00 a.m. to 5:00 p.m., M-F, except State holidays (for excise tax help, select these touch-tone prompts: *Other Tax and Fee Programs*, and *Excise Taxes*). Call anytime to order forms and publications (select *24-hour automated services*).

Excise Taxes and Fees Division. Write to us at: Excise Taxes and Fees Division, MIC:56, State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0056. Or call us at 916-327-4208.

Internet: www.boe.ca.gov

Tax Evasion Hotline. To report suspected tax evasion, please call toll-free, 888-334-3300.

Taxpayers' Rights Advocate. If you need help with a problem you have been unable to resolve at other levels, please contact the Advocate's office for assistance. Call toll-free, 888-324-2798.